IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE SIXTEENTH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 23416 of 2004

Between:

M/s.Sri Suryanarayana Rao&Co, rep by its Managing Partner Ravuri Rangarao, Palakol.

..... PETITIONER

AND

1 The Deputy Commerical Tax Officer
Palakol, West Godavari District.
2 The Commerical Tax Officer
Palakol, West Godavari District.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ order or direction more particularly one in the nature of writ of Mandamus declaring the action the 1st respondent herein in issuing form.No.5 notice of attachment, issued under Section 27 of the A.P.Revenue Recovery Act, Dt 6-10-2004, attaching the landed property of the Managing Partner of the petitioner herein, without issuing any demand in writing, as illegal, arbitrary, violative of principles of natural justice and contrary to the provisions of A.P.Revenue Recovery Act, and consequently direct the respondents herein to consider the representation of the petitioner dt 19-10-2004, in the light of G.O.Ms.950,951&952 Revenue (C.T.II) Department dt 10-9-2003 and G.O.Ms.Nos.682&683 Revenue (C.T.II) Department dt 03-9-2004

Counsel for the Petitioner:MR.POLISETTI RADHAKRISHNA

Counsel for the Respondent No.: GP FOR COMMERCIAL TAXES

The Court at the admission stage made the following :

O R D E R: (PER MHSA.J)

Having heard the learned counsel for the respective parties, we are inclined to dispose of the instant writ petition with certain appropriate directions. This is for the reason that the petitioner relies upon certain Government Orders and claims that pursuant thereto, no Rural Development Cess is payable as there is waiver of the same under the said Government Orders.

It has been brought to our notice that a representation has been made to the 2nd respondent herein, i.e., Commercial Tax Officer, Palakol, West Godavari District, being annexured at page 12 of the instant writ petition.

Accordingly, the instant writ petition is disposed of without going into the merits of the contentions urged and with a direction upon 2nd respondent to consider the representation of the petitioner in accordance with law and to dispose of the same by a speaking order within a period of two weeks from the date of communication of a copy of this order.

The petitioner is directed to communicate to the 2nd respondent a copy of this order along with a copy of the instant writ petition to enable the 2nd respondent to dispose of the matter as directed above, within the time frame. No costs.

MH.S.ANSARI.J.,

T.CH.SURYA RAO.J.,

Dt.16.12.2004.

C.C.by 20.12.2004

B/o

tjs

ASSISTANT REGISTRAR

To

1. The Deputy Commercial Tax Officer, Palakol, West Godavari District.
2. The Commercial Tax Officer, Palakol, West Godavari District.
3. 2 C.Cs to the G.P. for Commercial Tax, High Court of A.P., Hyderabad(OUT)
4. 2 C.D.Copies.